

## **RESOLUTION 13-2010**

### **DISTRIBUTION OF METALLIFEROUS MINES LICENSE TAX**

**WHEREAS**, §15-37-117, MCA, requires that twenty-five percent (25%) of metalliferous mines license taxes, collected by the State under the authority of Title 15, Chapter 37, Part 1, MCA, be distributed to the county in which the mine is located; and

**WHEREAS**, § 15-37-117, MCA, requires the County Commissioners of such county to allocate those sums received by them, from said metalliferous mines license taxes collected by the State, as follows:

(1) Not less than forty percent (40%) to the County Hard Rock Mine Trust Reserve Account established under § 7-6-2225, MCA; and

(2) All money, not allocated to the said County Hard Rock Mine Trust Reserve Account, is to be allocated as follows:

- (a) 33⅓% to the County Metal Mines Tax Reserve Account for planning or economic development activities;
- (b) 33⅓% to the elementary school districts Metal Mines Tax Reserve Account, within the County, that have been affected by the development or operation of the metal mines; and,
- (c) 33⅓% to the high school districts Metal Mines Tax Reserve Account within the County that have been affected by the development of operation of the metal mine; and

**WHEREAS**, there are several metalliferous mines located within the boundaries of Jefferson County; and

**WHEREAS**, Jefferson County government has recently received \$9,319.58 as its share of such metalliferous mines license taxes collected from the metalliferous mines within Jefferson County,

**NOW, THEREFORE, BE IT RESOLVED** by the Jefferson County Board of Commissioners as follows:

1. That forty percent (40%) of such total sum of \$9,319.58 shall be allocated to and

placed in, the County Hard Rock Mine Trust Reserve Fund 2895 established under § 7-6-2225, MCA.

2. That all such sums, held in the above-referenced Hard Rock Mine Trust Reserve Fund and/or above-numbered fund(s) on behalf of the above-named school districts and Jefferson County, shall remain in such account and shall be properly accounted for under the appropriate fund number or numbers established for the same. Further, such sums shall be appropriated by the governing body of Jefferson County, and/or distributed thereby, only in accordance with the provision of § 7-6-2226, MCA.

3. That sixty percent (60%) of such total sum of \$9,319.58 shall be allocated to, and placed in, the County Metal Mines Tax Reserve Account established under § 7-6-2226, MCA.

4. That one-third ( $\frac{1}{3}$ ) of the said sixty percent (60%) placed in the County Metal Mines Tax Reserve Account pursuant to the preceding Paragraph No. 3 shall be placed in Economic Development and Planning Account No. 2320. Such sums to be paid to said account (totaling at this time, the sum of \$1,863.92) shall only be used for planning or economic development activities.

5. That one-third ( $\frac{1}{3}$ ) of the said sixty percent (60%), placed in the County Metal Mines Tax Reserve Account pursuant to the above Paragraph No. 3, shall be allocated and appropriated to the benefit of elementary school districts. Wherefore, the County Commission has decided that the distribution of the Tunnels license tax will be administered to Clancy receiving 55%, Boulder receiving 40%, and Basin receiving 5% of the one-third allocation of the said sixty percent (60%). There is also a distribution using a pro-rata basis determined from the license taxes collected from all other mines within each such school district. Wherefore, the combined distributions shall be allocated and distributed to the following school districts which are affected by the development or operation of metal mines with an amount as follows:

(i) To the Cardwell Elementary School District No. 16, the total sum of \$477.45 to be placed in said School District's Account No. 7716;

(ii) To the Whitehall Elementary School District No. 4-47, the total sum of \$477.46 to be placed in said School District's Account No. 7713;

(iii) To the Clancy Elementary School District No. 1, the total sum of \$499.95 to be

placed in said School District's Account No. 7712;

(iv) To the Boulder Elementary School District No. 7, the total sum of \$363.60 to be placed in said School District's Account No. 7715;

(v) To the Basin Elementary School District No. 5, the total sum of \$45.45 to be placed in said School District's Account No. 7714;

6. That one-third ( $\frac{1}{3}$ ) of the said sixty percent (60%), placed in the County Metal Mines Tax Reserve Account pursuant to the above Paragraph No. 3, shall be allocated and appropriated to the benefit of the following high school districts, affected by the development or operation of the several metal mines, on a pro-rata basis determined from the license taxes collected from the mine or mines within each such school district:

(i) To the Whitehall High School District No. 2, the total sum of \$954.92 to be placed in said School District's Account No. 7762;

(ii) To the Boulder High School District No 1, the total sum of \$909.00 to be placed in said School District's Account No. 7761.

**DATED** this 22<sup>nd</sup> day of June, 2010.

**ATTEST:**

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**BONNIE RAMEY  
CLERK AND RECORDER**

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**TOMAS E. LYTHGOE, CHAIR**

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**DAVE KIRSCH, COMMISSIONER**

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**LEONARD WORTMAN, COMMISSIONER**